children or less. With that, I urge the adoption of my amendment.

PRESIDENT: Senator Vard Johnson on the amendment.

SENATOR V. JOHNSON: Mr. Speaker and members of the body, Senator Newell and I have discussed this issue over the last four years and I have always risen in opposition on this issue. I understand his point of view. I am not totally unsympathetic to his point of view, but I want...I just have to indicate why I rise in opposition perennially on this question. Senator Newell is correct in stating that when a care-giver in the care-giver's own home only has two or three children of other people, of other families, that care-giver probably never considers herself to be under the law and to be under the force of the regulatory law. And for that reason the care-giver may well never take the time to register her activities with the Nebraska Department of Social Services. So to some extent the law itself has not been applied in the very small family setting. On the other hand, in that area there still are a number of care-givers who are going forward consensually and registering their activities because in doing so they are allowed, number one, a tax write-off for business expenses and, number two, they are allowed subsidized food from the Department of Agriculture for the children in their care. And in fact over the last three years there has been an enormous increase in the number of children, in the number of homes, I should say, that are being registered with the Nebraska Department of Social Services involving very small numbers of children in the homes. If we were to provide this small exemption that Senator Newell is asking for, those very small homes would no longer have the tax benefit nor would they have the subsidized food benefit, nor would there be any real pressure for them to bring themselves within the system. For that reason, I think this amendment should be rejected.

PRESIDENT: Senator Wesely on the amendment. Senator Wesely, are you available?

SENATOR WESELY: Mr. President and members of the Legislature, you know, Senator Newell has talked about this amendment being a small matter and not very significant and